* IN THE HIGH COURT OF JUDICATURE AT HYDERABAD
FOR THE STATE OF TELANGANA AND THE STATE OF ANDHRA PRADESH

* HON'BLE SRI JUSTICE V.RAMASUBRAMANIAN
AND
* HON'BLE SRI JUSTICE P. KESHAVA RAO

+W.P.No.38052 of 2018

% Date: 19-12-2018

#Between:

Sri I.K. Venugopal Reddy
S/o. I. Krishna Redy
D.No.19-11-22, Tiruchanoor
By pass Road, Tirupati,
Chittoor District, Andhra Pradesh

…. Petitioner

And

1. State of Andhra Pradesh, rep. by its Principal Secretary, Revenue (CT) Department, Velagapudi, Amaravathi, Guntur District, Andhra Pradesh.
2. The Commercial Tax Officer-II, Tirupathi, Chittoor District, Andhra Pradesh.
3. The Revenue Vigilance & Enforcement Officer, Tirupati, Chittoor District, Andhra Pradesh.

… Respondents

! Counsel for the Petitioner : Mr. M.V.J.K. Kumar

^ Counsel for Respondents : Mr. Shaik Jeelani Basha

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? Cases referred

HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
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ORDER: (Per VRS,J)

Challenging an order of assessment passed under the A.P. VAT Act, 2005, the Managing Director of a private limited company has come up with the above writ petition on the short ground that an assessment cannot be made against the Managing Director in his individual capacity.

2. Heard Mr. M.V.J.K. Kumar, learned counsel for the petitioner and Mr. Shaik Jeelani Basha, learned Special Standing Counsel for the respondents.

3. The short grievance of the petitioner is that he is not a registered dealer, but a private limited company, of which he is the Managing Director, is a registered dealer. Therefore, the petitioner questions the authority of the respondent to pass an order of assessment as against the Managing Director in his individual capacity.

4. It is seen from the certificate of registration issued on 22.01.2014 that the company of which the petitioner is the Managing Director, obtained registration with effect from 01.11.2010. According to the petitioner, the company also obtained registration under Section 4(7)(d) of the A.P. VAT Act, 2005.

5. The petitioner claims to have submitted a reply to the show cause notice pointing out that he was not the dealer. But the Assessing Officer passed an order rejecting the said contention on the ground that no evidence was filed. Hence the petitioner is before this Court.

6. The impugned order itself shows that the petitioner was not a registered dealer. The period of assessment is 2013-2014. But the

certificate of registration discloses that the same was valid with effect from 01.11.2010. Therefore, there is confusion as to how the respondent could have assumed jurisdiction. The confusion can be cleared only if an opportunity is given to the petitioner.

7. Therefore, the writ petition is allowed, the impugned order is set aside and the matter is remanded back to the Assessing Officer. The Assessing Officer shall fix a date for personal hearing, on which date the petitioner shall appear along with necessary documents. Thereafter, the Assessing Officer may pass orders afresh. There will be no order as to costs.

8. As a sequel, pending miscellaneous petitions, if any, shall stand closed.

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V. RAMASUBRAMANIAN, J.

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P. KESHAVA RAO, J.

19th December, 2018
Js.

Note: Issue C.C. tomorrow

HON'BLE SRI JUSTICE V. RAMASUBRAMANIAN
AND
HON'BLE SRI JUSTICE P. KESHAVA RAO

W.P.No.38052 of 2018

19th December, 2018

Js.